proceeds of confiscated salt. I request, the House may be pleased to sanction this demand.

Demand put and carried

PRESENTATION OF THE BUDGET ESTIMATES FOR 1115

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Sir, In presenting to the House the Budget Estimates of the next account year, it shall be my endeavour to be as brief and concise as possible. I hope there is no need to reiterate all those points of information that are conveyed through the explanatory memorandum which has been presented to the Hon'ble Members. At the same time I shall try my best not to overlook any special points that require elucidation or call for marked emphasis.

2. We are passing through historic times. This Council came into existence after the last Great War. As a matter of fact it may not be incorrect to remark that this institution which is but a smaller example of the much bigger and mightier institutions of the kind was born in the wake of that great wave of liberalism which the last war liberated and spread all over the globe. We are now face to face with a time when liberty, freedom of thought, and free speech, the three corner stones of any representative institution, are questioned as the essentials of life. Though small, located as the Cochin State is, it has its own part to play in this struggle and necessary provisions for it have been made in the next year's budget.

3. In the usual course I shall, before coming to the estimates of next year, which I reserve for consideration towards the close of my speech, first take up for consideration the accounts of the last closed year.

ACTUALS OF 1114

4. In 1114. the receipts exceeded the budget anticipation by Rs. 5,36,768. The increases were mainly under Customs and Income-tax. Under Customs the increase was about Rs. 1·78 lakhs over the budgetted estimate and under Income-tax Rs. 1·57 lakhs. There was also increased income of very nearly Rs. 1 lakh under Interest from investments. Against these increases there was a decrease of Rs. 90,000 under Matches—sale of banderols. This was due to the closing down of a number of match factories and the fall in the income from sale of banderols.

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5. The total expenditure of last year exceeded the budgetted amount by Rs. 6,85,588. Of this Rs. 6·5 lakhs is due to the transfer from cash surplus to the Revenue Reserve Fund. Excluding this the increase in revenue expenditure has been only about Rs. 35,000. Thus, on the whole, the expenditure has been kept down severely to the budgetted allotments. There have been, however, a few variations as compared to the individual allotments. Under Palace there was an increase in expenditure to the extent of Rs. 55,000. This was because Government decided that the contribution to the Reserve Fund due under the Palace Scheme but which had been with-held should be restored. A small amount of Rs. 10,000 under Religious on account of payment of *Vazhivadu*, an amount of Rs. 80,000 under Public Works on account of additional works under buildings and the opening of the approach road to the Harbour bridge, of Rs. 46,000 under Pension and Gratuity, of Rs. 24,000 under Income-tax on account of larger refunds and a sum of Rs. 38,000 under Scientific, etc., Departments on account of loss under Stone-ware Factory: all these together contributed to the increases over the budgetted allotments. Against these, there were savings mainly under Education, Forests and Tramway, Railway, Matches and Panchayats. These variations have been fully explained in the explanatory memorandum and therefore it is not necessary to go into them again at this moment.

6. The net result so far as the closed accounts of 1114 are concerned has been an increase in income of Rs. 5·37 lakhs over the budgetted estimate, a transfer of Rs. 6·5 lakhs to the Revenue Reserve Fund and a small nominal excess expenditure of Rs. 35,000 over the total budget allotment. The result unquestionably has been very satisfactory.

REVISED ESTIMATE OF 1115

Coming to the current year Receipts we are expecting an increase of a little less than Rs. 4 lakhs over the budgetted estimate of Rs. 108 lakhs (in round figures). On the expenditure side an increase of Rs. 1·1 lakh over the budget estimate of Rs. 102·89 lakhs is anticipated. Increases in income are mainly under Income-tax, Customs, Railway and Interest, these four together making up Rs. 3·78 lakhs. There are also increases of small amounts under Salt, Abkari and Ganja, Tobacco, Forests and Tramway, Public Works and Land Revenue. Against these increases there is a very substantial reduction of Rs. 1·22 lakhs under Stamps. Also under Matches there is a reduction of Rs. 21,000.

8. Now taking up the expenditure of the current year there are not comparatively large variations from the budgetted allotments,

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